Posted: April 28, 2020

# NEVADA TAX COMMISSION TELECONFERENCE MEETING AGENDA

Call In Number: (877) 873-8017 Access Code: 6605169

> May 4, 2020 9:00 a.m.

Note: Items on this agenda may be taken in a different order than listed.

Items may be combined for consideration by the Tax Commission.

Items may be pulled or removed from the agenda at any time.

I. \*\*Public Comment.

## II. <u>Meeting Minutes:</u>

A. Consideration for Approval of the March 9, 2020 Nevada Tax Commission Meeting Minutes. (for possible action)

## III. CONSENT CALENDAR<sup>1</sup>:

- A. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)
  - 1) Rondi Lambeth (for possible action)

#### IV. <u>DIVISION OF LOCAL GOVERNMENT SERVICES:</u>

### A. <u>Local Government Services:</u>

- 1) <u>Discussion and Consideration for Approval of the 2021-2022 Improvement Factor Study, pursuant to NRS 361.261(2)</u>. (for possible action)
- 2) Review and Consideration for Adoption of Bulletin 210, 2021-2022 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b). (for possible action)
- 3) Consideration for Approval and Adoption of the 2020 2021 Ratio Study, pursuant to NRS 361.333. (for possible action)
- 4) Review and Consideration of Approval of the Renewal of the Residential Construction Tax.
  - a. Nye County School District (for possible action)
- 5) <u>Discussion and Consideration for Approval for the 2021-2022 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365</u>. (for possible action)

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<sup>&</sup>lt;sup>1</sup> The Commission will review all of the items on the consent calendar unless a member of the Commission, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the Commission may, in its discretion, pull the item from the consent calendar.

### V. **BRIEFING**:

- A. Briefing to/from the Commission and the Executive Director. (for discussion only)
- VI. Next Meeting Date: <u>June 25, 2020</u>
- VII. \*\*Public Comment.
- VIII. Items for Future Agendas. (for discussion only)
- IX. Adjourn.

Any appeal to the Nevada Tax Commission (Commission) concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. \*All requests for closed hearings will be noted as such on the Commission's agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the court reporter furnished by the Commission.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. The support materials are made available on the Department's website at <a href="https://tax.nv.gov/">https://tax.nv.gov/</a>.

\*\*This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126. Public comment will be accepted telephonically during the meeting, by mail and/or by email sent to tpadovano@tax.state.nv.us.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call (775) 684-2096 prior to the meeting.

Notice of this meeting has been posted on the internet through the Department of Taxation's website at <a href="https://tax.nv.gov/">https://tax.nv.gov/</a> and at <a href="https://notice.nv.gov/">https://notice.nv.gov/</a>.